



Dec 02, 2025

Good morning my Dear Friend

*We are happy to share our **Research Book** being **published** on “Monday” 175 Legal Compliances and Legal Updates **for Dec 2025** in India*

It's relevant

*For
Your kind **understanding for legal obligations** which are to be compliance*

*By
Corporates and also **non-corporates** “both” in India*

***To avoid** financial **penalties** and also **imprisonments** “both” under **10 acts** “only” like:*

- 1.
Foreign Exchange Management Act (**FEMA**) 1999*
- 2.
Securities and Exchange Board (**SEBI**) Act, 1992*
- 3.
Income Tax (**IT**) Act, 1961*

4.
Companies Act (CA) 2013
5.
Goods and Services Tax (GST) Act, 2017
6.
Special Economic Zones (SEZ) Act, 2005
7.
Software Technology Parks of India (STPI) Act, 2010
8.
Institute of Chartered Accountant (ICAI) Act, 1949
9.
Labour Law Act (LLA) 1988
10.
Real Estate Regulatory Authority (RERA) Act, 2016

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Our research books are being **published** on “**Monday**” under our **special program** known as

Darshan Mala Series

For

Knowing about legal **provisions** and also **workings** “**both**” under

Different **Indian Acts** like:

Prevention of Corruption (**PC**) Act, 1988, Prevention of **Money Laundering** Act (**PMLA**) 2002 and also etc. “**all**”

+

Different Indian **Enforcement agencies** like:

ED, **DRI**, **CBI**, **NIA**, **SFIO**, **DGITCI**, **DGGI** and also etc. “**all**”

+

Different Indian **Regulatory Authorities** like:

IFSCA, **RBI**, **SEBI**, **NCB**, **R&AW**, **EOW**, **IB**, **CVC**, **NCLT**, **FIU-IND** and also etc. “**all**”

You may **click** on following **link**:

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For

Your kind **reading** + also **reverting back** to us "**both**"

With warm wishes

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My Dear Friend

I am presenting Article on 175 Legal Compliances and Legal Updates for Dec-2025 in India

- 1. Readers are advised to comply legal compliances to avoid **Financial Penalties and also imprisonments** “both”.***
- 2. It's humbly suggested to stop non-compliances for furnishing of legal documents and also correct information's “both”.***
- 3. I trust that you will be enriched by reading this article***

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● ***With best wishes from CA. Satish Agarwal, New Delhi*** ●



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175 Legal Compliances and Legal Updates for Dec-2025 in India

(A) Legal Obligations under 10 Acts in India

1(1) Under Foreign Exchange Management Act (FEMA) 1999 (Monthly)

S.No	Date of Event	Form	Period Ending on	Frequency	Type of Legal Obligation
1.	Dec, 05 th 2025	----	Nov 2025	Monthly	Uploading data by AD Category-I Bank for amounts remitted under Liberalized Remittance Scheme (LRS)
2.	Dec, 07 th 2025	ECB - 2	Nov 2025	Monthly	Filing returns by External Commercial Borrowings (ECBs)
3.	Dec, 15 th 2025	DNBS-4B	Nov 2025	Monthly	Filing Structural Liquidities and Interest Rates Sensitivity reports by NBFC- NDSI and also NBFC- D "both"
4.	Dec, 15 th 2025	DNBS-08	Nov 2025	Monthly	Filing Credit information's for total exposures when exceeding 5 crore to 1 (single) borrower
5.	Dec, 31 st 2025	ODI Part II	March 2025	Annually	Filing Annual Performance Reports (APRs) by eligible corporates + also non-corporates "both" for Overseas Direct Investments (ODIs) based on foreign entity's performance



1(2) Under Foreign Exchange Management Act (FEMA) 1999 (Event based)

S.No	Form	Frequency	Type of Legal Obligation
6.	DI and also FIFP reporting "both"	Event Based	Filing intimation by Indian custodians within 30 days from date of issue or transfer or sponsored or unsponsored Depository Receipts (DRs) any
7.	DNBS-10	Event Based	Filing Statutory Auditor's Certificate (SAC) by 100% NBFCs and also ARCs "both" within 5 days from date of signing financial statements (balance sheet)
8.	FC-GPR	Event Based	Filing intimation by Indian companies within 30 days from date of allotment for eligible securities under FDIs schemes in India
9.	FD-LLP-I	Event Based	Filing intimation by eligible LLPs within 30 days from date of consideration received for acquisition of LLPs' shares
10.	FD-LLP-II	Event Based	(a) Filing intimation by eligible LLPs within 60 days from date of transfer of LLPs' shares (b) Filing is required by resident transferors or transferees "any"
11.	FC-TRS	Event Based	Filing intimation by resident transferors or resident transferees for transfer of shares + other securities between residents and non-residents and also between non-residents and residents "all" within 60 days from date of receipt or remittance of funds or transfer of capital instruments whichever is earlier



2(1) Under Income Tax (IT) Act, 1961 (Monthly/Quarterly/Half yearly/Annually)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligation
12.	Dec, 07 th 2025	----	Nov 2025	Monthly	Depositing Commodities Transaction Tax (CTT)
13.	Dec, 07 th 2025	281	Nov 2025	Monthly	Depositing TDS and also TCS by govt. offices when paid through book entry
14.	Dec, 07 th 2025	281	Nov 2025	Monthly	Depositing TDS and also TCS by non govt. offices when paid through bank
15.	Dec, 07 th 2025	285	Nov 2025	Monthly	Depositing Equalization Levy (EQL)
16.	Dec, 07 th 2025	27C	Nov 2025	Monthly	Submitting declarations for TCS is not obtained from manufacturer
17.	Dec, 10 th 2025	10E	March 2025	Annually	Furnishing particulars for claiming relief under section 89 when taxpayer is required to submit ITR up to Oct 31, 2025 under section 139
18.	Dec, 10 th 2025	ITR 1 to 7	March 2025	Annually	Filing ITR by Companies, Partnership firms "and also" etc. "all" when taxpayer is required to obtain audit report
19.	Dec, 10 th 2025	10-IC	March 2025	Annually	"Extended" filing application for option's exercise under section 115BAA @ 22% tax by Domestic Companies when Transfer Pricing (TP) provisions are not applicable



20.	Dec, 10 th 2025	10-ID	March 2025	Annually	"Extended" filing application for option's exercise under section 115BAB @ 15% tax by New Manufacturing Domestic Companies when Transfer Pricing (TP) provisions are not applicable
21.	Dec, 10 th 2025	10-IE	March 2025	Annually	"Extended" filing application for option's exercise under section 115BAC(1) by resident co-operative society
22.	Dec, 10 th 2025	10-IF	March 2025	Annually	(i) "Extended" filing statement for foreign incomes to be offered (ii) Also foreign tax deducted + paid "all"
23.	Dec, 15 th 2025	280	Dec 2025	Quarterly	(i) Depositing 3rd instalment for Advance tax (@ 75%) by all 100% eligible taxpayers (ii) However, instalment for Advance tax is not needed for taxpayers those are opting section 44AD also 44ADA " both "
24.	Dec, 15 th 2025	16 B	Oct 2025	Monthly	Issuing TDS Certificates under Section 194-IA
25.	Dec, 15 th 2025	16 C	Oct 2025	Monthly	Issuing TDS Certificates under Section 194-IB
26.	Dec, 15 th 2025	16 D	Oct 2025	Monthly	Issuing TDS Certificates under Section 194-IM
27.	Dec, 15 th 2025	16 E	Oct 2025	Monthly	Issuing TDS Certificates under Section 194-S
28.	Dec, 15 th 2025	3BC	Nov 2025	Monthly	Filing statements (returns) by recognized association when client's code was changed



29.	Dec, 15 th 2025	3BB	Nov 2025	Monthly	Filing returns by stock exchange(s) for transactions when client's code is modified
30.	Dec, 15 th 2025	24G	Nov 2025	Monthly	Filing returns for TDS and also TCS "both" by Govt. deductors "without" depositing tax to exchanger's (govt.) account
31.	Dec, 15 th 2025	ITR 3, 5, 6	Nov 2025	Monthly	Filing ITR when Transfer Pricing (TP) principal are applicable
32.	Dec, 30 th 2025	26QB	Nov 2025	Monthly	Filing challan-cum-returns for TDS under Section 194-IA
33.	Dec, 30 th 2025	26QC	Nov 2025	Monthly	Filing challan-cum-returns for TDS under Section 194-IB
34.	Dec, 30 th 2025	26QD	Nov 2025	Monthly	Filing challan-cum-returns for TDS under Section 194-M
35.	Dec, 30 th 2025	26QE	Nov 2025	Monthly	Filing challan-cum-returns for TDS under Section 194-S
36.	Dec, 31 st 2025	ITR 1 to 7	March 2024	Annually	Filing belated/ revised ITR when assessment is "not" completed for year ending on March 31, 2024 (Ay. 2024-25)
37.	Dec, 31 st 2025	ITR 1 to 7	March 2025	Annually	Filing belated/ revised ITR when assessment is "not" completed for year ending on March 31, 2025 (Ay. 2025-26)



2(2) Under Income Tax (IT) Act, 1961 (Event based)

S.No	Frequency	Type of Legal Obligation
38.	Event based	Now TDS on interest on securities reduced from 10% on Rs. 1 to 10% on Rs. 10001 under section 193
39.	Event based	Now TDS on Dividends to individual shareholders reduced from 0% on Rs. 5000 to 10000 when paid by companies under section 194
40.	Event based	Now TDS on "other than" Interest on securities reduced from 0% on Rs. 50000 to Rs. 100000 for senior citizen when paid by banks / cooperative societies / post offices under section 194A
41.	Event based	Now TDS on "other than" Interest on securities reduced from 0% on Rs. 40000 to Rs. 50000 for "non"-senior citizen when paid by banks / cooperative societies / post offices under section 194A
42.	Event based	Now TDS on "other than" Interest on securities reduced from 0% on Rs. 5000 to Rs. 10000 when "not" paid by banks / cooperative societies / post offices under section 194A
43.	Event based	Now TDS on winning from lotteries / cross-word / puzzles reduced from Rs. 10000 in "financial year" to 10000 "per transactions" under section 194B
44.	Event based	Now TDS on insurance commission reduced from 0% on Rs. 15000 to Rs. 20000 under section 194D
45.	Event based	Now TDS on incomes i.e. commissions / prizes / etc. on lottery tickets reduced from 0% on Rs. 15000 to Rs. 20000 under section 194G



46.	Event based	Now TDS not applicable when aggregate annual payments to professionals are below 50 thousand (it was 30 thousand up to March 31, 2025) under section 194J
47.	Event based	Now TDS on Incomes to individual shareholders reduced from 0% on Rs. 5000 to 10000 when paid by mutual funds / specified companies / specified undertakings under section 194K
48.	Event based	Now TDS not applicable when aggregate annual payments to brokers / agents are below 20 thousand (it was 15 thousand up to March 31, 2025) under section 194H
49.	Event based	Now TDS not applicable when aggregate annual payments to Properties' owners are below 50 thousand "per month" (it was 2.40 lac " per financial year " up to March 31, 2025) under section 194I
50.	Event based	Now TDS on enhanced Compensations reduced from 0% on Rs. 250000 to Rs. 500000 under section 194LA
51.	Event based	Now TDS on payments for investments by securitization trust reduced from 25% to 10% when payee is individual /HUF under section 194LBC
52.	Event based	Now TDS on payments for investments by securitization trust reduced from 20% to 10% when payee is " other than " individual /HUF under section 194LBC
53.	Event based	Now TDS applicable @ 10% when aggregate annual payments to partners are exceeding INR 20000 for salary , remuneration, commission , bonus, interest on loan and also interest on capital "all" under section 194T



54.	Event based	Now TCS on timber / other forest produce but “not” on tendu leaves which are obtained under forest lease / timber obtained by other mode other than under forest lease reduced from 2.5% to 2% under section 206C(1)
55.	Event based	Now TCS on remittance under Liberalized Remittance Scheme (LRS) is reduced from 0.5% to 0% for education through financing from financial institutions under section 206C(1G)
56.	Event based	Now limit for partner’s remuneration is increased like: (i) Minimum 3 lac or 90% of book profits whichever is lower when book profits are below 6 lac (ii) 60% of book profits when book profits are above 6 lac (iii) Abovementioned amendments are needed in partnership deed



3(1) Under Goods and Services Tax (GST) Act, 2017 (Monthly/Half yearly)

S.No	Date of Event	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
57.	Dec, 10 th 2025	SRM -II	Nov 2025	Monthly	Filing returns by manufacturers for specified goods against inputs used in final products produced
58.	Dec, 10 th 2025	GSTR - 7	Nov 2025	Monthly	Filing returns by Tax deductors
59.	Dec, 10 th 2025	GSTR - 8	Nov 2025	Monthly	Filing returns by E-Commerce operators
60.	Dec, 11 th 2025	GSTR - 1	Nov 2025	Monthly	Filing returns when annual turnover is exceeding INR 5 crore
61.	Dec, 13 th 2025	GSTR - IFF	Nov 2025	Monthly	(a) Uploading invoices under QRMP scheme not required for month of July, Sep, Jan, May = 4 months or (b) Uploading invoices under QRMP scheme required for month of May, July, Aug, August, Jan, Jan, Feb, Feb = 8 months
62.	Dec, 13 th 2025	GSTR - 6	Nov 2025	Monthly	Filing returns by Input Service Distributors (ISDs)
63.	Dec, 13 th 2025	GSTR - 5	Nov 2025	Monthly	Filing returns by Non-resident dealers
64.	Dec, 18 th 2025	CMP-08	Nov 2025	Monthly	Filing declarations for summary of self-assessed tax payable by dealer (opted for composition levy)



65.	Dec, 20 th 2025	GSTR - 5A	Nov 2025	Monthly	Filing returns by OIDAR service provider
66.	Dec, 20 th 2025	GSTR - 3B	Nov 2025	Monthly	Depositing GST when annual turnover is exceeding INR 5 cr.
67.	Dec, 20 th 2025	GSTR - 1A	Nov 2025	Monthly	Amending details already furnished in GSTR-1 "if needed"
68.	Dec, 22 nd 2025	GSTR - 3B	Nov 2025	Monthly	Depositing GST when annual turnover is not exceeding 5 crores for Category- I States
69.	Dec, 24 th 2025	GSTR - 3B	Nov 2025	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore for Category- II States
70.	Dec, 25 th 2025	GSTR - 3B	Nov 2025	Monthly	Depositing GST when annual turnover is not exceeding INR 5 crore and also opted QRMP Scheme
71.	Dec, 25 th 2025	GSTR- PMT-06	Nov 2025	Monthly	Depositing tax for QRMP Scheme
72.	Dec, 28 th 2025	GSTR - 11	Nov 2025	Monthly	Filing returns by Unique Identification Number (UIN) holder i.e. embassies and etc. "both" to get refund against ITC
73.	Dec, 31 st 2025	GSTR - 9	March 2025	Annually	Filing return by dealer when aggregate annual turnover is exceeding INR 2 crore
74.	Dec, 31 st 2025	GSTR - 9A	March 2025	Annually	Filing return by composition dealer
75.	Dec, 31 st 2025	GSTR - 9C	March 2025	Annually	Filing return by dealer when aggregate annual turnover is exceeding INR 5 crore



3(2) Under Goods and Services Tax (GST) Act, 2017 (Event based)

S.No	Frequency	Type of Legal Obligations
76.	Event based	Computing aggregate annual turnover for year ending March 31, 2025 for certain compliances like: (i) QRMP scheme (ii) Composition scheme (iii) E-invoice's applicability (iv) Etc.
77.	Event based	Registering for Input Service Distributor (ISD) when taxpayers have branches in different states and also receiving common Input Tax Credit (ITC) both.
78.	Event based	Registering for e-invoices when aggregate annual turnover is exceeding 5 crore for year ending March 31, 2025
79.	Event based	Restricting for issuing e-invoices, credit notes and also debit notes "all" older than 30 days when aggregate annual turnover is exceeding 10 crores for year ending March 31, 2025
80.	Event based	Authenticating for Multi factor by 100% taxpayers



4. Under Securities and Exchange Board of India (SEBI) Act, 1992 (Event based)

S.No	Frequency	Type of Legal Obligations
81.	Event based	Submitting intimation by listed companies in specified format for change or appointment of new share transfer agent to stock exchange(s) within maximum 7 days from date of entering into agreement under SEBI's Regulation 7(4) + also 7(5) both
82.	Event based	Filing disclosures by listed companies to stock exchange(s) in specified format for Related Party Transactions (RTPs) within 24 Hours / same day from date of publication of standalone and also consolidated financial results "both" under SEBI's regulation 23(9)
83.	Event based	Filing affirmations by listed companies to stock exchange(s) in specified format for compliances against code of conduct at 1 st meeting of Board of Directors (BoDs) in every financial year under SEBI's regulation 26(3)
84.	Event based	Submitting intimation by listed companies to stock exchange(s) in specified format for holding Annual General Meeting (AGM) or Extra Ordinary General Meeting (EGM) or Postal ballot for obtaining shareholder's approval against funds raising and also type of issuance "both" within in minimum 2 days in advance from date of holding AGM or EGM or postal ballot "any" under SEBI's Regulation 29(1)
85.	Event based	Giving intimation by listed companies to stock exchange(s) in specified format within maximum 2 days in advance from date of Board of Directors (BoDs) meeting under SEBI's Regulation 29(1)
86.	Event based	Submitting intimation by listed companies to stock exchange(s) in specified format for important events or information's within maximum 24 hours from time of occurrence of event or information under SEBI's Regulation 30(6) read with Part A of schedule III



87.	Event based	<p><i>Submitting intimation by listed companies to stock exchange(s) in specified format for certain decisions within maximum 30 minutes from announcement under SEBI's Regulation 30(6) read with Part A(4) of schedule III like</i></p> <p><i>(a) Decision for dividends and/or cash bonuses recommended or declared or decision to pass any dividend and date on which dividend are to be paid or dispatched</i></p> <p><i>(b) Decision for cancellation of dividend with reasons</i></p> <p><i>(c) Decision for buyback of securities</i></p> <p><i>(d) Decision for proposed fund raising</i></p> <p><i>(e) Decision for issue of bonus shares and also date "both" for bonus shares to be credited or dispatched</i></p> <p><i>(f) Decision for reissue of forfeited shares, securities, issue of shares and also securities "all" held for future issue or creation in any form or new shares or securities or other rights or privileges or benefits to subscribe "any"</i></p> <p><i>(g) Information's for particulars against other capital's alterations + also calls "both"</i></p> <p><i>(h) Decision for Financial result's announced</i></p> <p><i>(i) Decision for voluntary delisting from stock exchange(s)</i></p>
88.	Event based	<p><i>Submitting securities and also shareholdings pattern "both" separately by listed companies to stock exchange(s) in specified format for each class of security within minimum 1 day in advance from date of security's listing under SEBI's Regulation 31(1)(a)</i></p>



89.	Event based	<i>Submitting intimation by</i> listed companies to stock exchange(s) in specified format for capital restructuring when exceeding 2% of total paid-up capital within maximum 10 day from date of restructuring under SEBI's Regulation 31(1)(c)
90.	Event based	<i>Submitting intimation by</i> listed companies to stock exchange(s) in specified format for material information's within maximum 24 hours from occurrence of event under SEBI's Regulation 31A(8) like : (a) Information's for receipt of request for re-classification from promoter(s) (b) Information's for minutes of BoD's meeting considering abovementioned request and also opinion of BoDs against request "both" Submission for application for re- classification of status promoter or public
91.	Event based	<i>Filing report by</i> listed companies to stock exchange(s) in specified format within maximum 21 days before Annual General Meeting (AGM) under SEBI's regulation 34(1)
92.	Event based	<i>Submitting intimation by</i> listed companies to stock exchange(s) in specified format for changes in annual report + also to file revised annual report (both within maximum 48 hours from conclusion of AGM under SEBI's Regulation 34(1)(b)
93.	Event based	<i>Ensuring issuing of certificates,</i> receipts, advices for subdivisions, splits, consolidations, renewals, exchanges, endorsements, duplicates and new certificates "all" against loss or old decrepit or worn out certificates or receipts or advises "any" in dematerialized by listed companies within maximum 30 day under SEBI's Regulation 39(2)
94.	Event based	<i>Submitting information's by</i> listed companies to stock exchange(s) in specified format for loss of share certificates + also issue of duplicate certificates "both" within maximum 2 days from date of getting information's under SEBI's Regulation 39(3)



95.	Event based	<p>(a) Ensuring registering securities' transfers in name of transferees + also to issue certificates or receipts or advices "any" for transfers by listed companies</p> <p style="text-align: center;">Or</p> <p>(b) Ensuring issuing valid objections or intimations to transferees or transferors "any" by listed companies within maximum 15 days from date of receipt of request for transfer under SEBI's Regulation 40(3)</p>
96.	Event based	Ensuring processing transmission's request by listed companies within maximum 7 days from date of receipt of request for transmission under SEBI's Regulation 40(3)
97.	Event based	Filing certificates by listed companies to stock exchange(s) in specified format as obtained from share transfer agent and / or in house share transfer facility as duly signed by practicing Company Secretary (CS) for transfers, subdivisions, consolidations, renewals, exchanges or endorsement of calls or allotment monies "all" within 30 days from end of financial year like April 30th under SEBI's Regulation 40(9) + 40(10)
98.	Event based	Submitting voting results' details by listed companies to stock exchange(s) in specified format within maximum 2 working days from conclusion of AGM under SEBI's Regulation 44(3)
99.	Event based	Disseminating company's financial statements and also subsidiary's financial statements "both" at website by listed companies in specified format within maximum 21 days before from date of AGM when same are to be approved under SEBI's Regulation 46(2)(S)
100.	Event based	Updating website contents' change(s) by listed companies in specified format within maximum 2 working days from date of change under SEBI's Regulation 46(3)(b)
101.	Event based	Publishing financial results by listed companies in specified format within maximum 48 hours from conclusion of BoD's meeting when financial results were approved under SEBI's clause 47(b)(1) read with Regulation 47 (3)



102.	Event based	<i>Publishing</i> information's by listed companies in specified format in designated newspaper and also to stock exchange(s) "both" within maximum 48 hours under SEBI's Regulation 47 (3)
103.	Event based	<i>Intimating debentures</i> interest, bonds interest, redemptions amount, against redeemable shares, debentures and also bonds "all" by listed companies to stock exchange(s) in specified format within maximum 2 working days from date of their payables under SEBI's Regulation 50(1)
104.	Event based	<i>Publishing financial</i> results in minimum 1 english national daily newspaper circulating in whole or substantially whole of India by listed companies in specified format within maximum 2 working days from date of conclusion of BoD's meeting under SEBI's Regulation 52 (4) + also 52 (8) both
105.	Event based	<i>Submitting certificates</i> by listed companies to stock exchange(s) in specified format for status of interest payments, re-payments and also redemptions of principal of non-convertible securities "all" within 1 working day from date of becoming due under SEBI's Regulation 57
106.	Event based	<i>Intimating recording date</i> and also other dates "both" by listed companies to stock exchange(s) in specified format within maximum 7 working days from date specified or agreed for same purpose under SEBI's Regulation 60(2)
107.	Event based	<i>Intimating record date</i> and also specifying purpose "both" by listed companies to stock exchange(s) in specified format within minimum 4 working days in advance from specified day for same purpose under SEBI's Regulation 78(2)
108.	Event based	<i>Intimating BoD's meeting</i> by listed companies to stock exchange(s) in specified format for recommending or declaring issue of securitized debt instruments or other matter affecting rights or interest of holders of abovementioned instruments "any" within maximum 2 working days from date of meeting under SEBI's Regulation 82(2)



109.	Event based	Submitting statements , reports, important information's and also financial information's "all" by listed companies to stock exchange(s) in specified format within maximum 7 working days from end of month or actual payment date under SEBI's Regulation 82(3)
110.	Event based	Disclosing 100% events and also information's "both" by listed companies to stock exchange(s) in specified format within maximum 24 hours from occurrence of event or information under SEBI's Regulation 87B read with Part E of Schedule III
111.	Event based	Submitting intimation by listed companies to stock exchange(s) in specified format for Statutory auditor's resignation and also detailed reasons given by him "both" within maximum 24 hours from time of resignation's communication under SEBI's Part-A7(A) of Schedule-III
112.	Event based	Submitting intimation by listed companies to stock exchange(s) in specified format for Independent director's resignation within maximum 7 days from time of resignation's communication under SEBI's Part-A7(B) of Schedule-III
113.	Event based	Disclosing large corporate's requirements by listed companies to stock exchange(s) in specified format within maximum 45 days from end of financial year like May 15 vide Circular No. SEBI/HO/DDHS/CIR/P/2018/144



5(1) Under Companies Act (CA), 2013 (Half yearly/Annually)

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
114.	Dec, 30 th 2025	Companies Act	AOC-4/AOC-4 XBRL	March 2025	Annually	Filing financial statements by “non” OPCs “and also” “non” small companies “both” within 30 days from date of Annual General Meeting (AGM)
115.	Dec, 31 st 2025	Companies Act	MGT-7A	March 2025	Annually	Filing return by One Person Companies (OPCs) “and also” small companies “both”
116.	Dec, 31 st 2025	Companies Act	MGT 7 along with MGT- 8 (if applicable)	March 2025	Annually	Filing return by “non” OPCs “and also” “non” small companies “both”
117.	Dec, 31 st 2025	Companies Act	CRA-4	March 2025	Annually	Filing Cost Audit Report (CAR) by eligible companies within 30 days from date of submission of CAR
118.	Dec, 31 st 2025	Companies Act	CSR-2	March 2025	Annually	Filing report by eligible companies for Corporate Social Responsibility (CSR) after filing form AOC-4
119.	Dec, 31 st 2025	Companies Act	Board Meeting	Dec 2025	Quarterly	Holding 3 rd quarterly Board of Directors (BoDs) meeting by eligible companies



5(2) Under Companies Act (CA), 2013 (Event based)

S.No	Application or Form or Challan	Frequency	Type of Legal Obligations
120.	ADT-1	Event based	Filing intimation by 100% companies for Statutory Auditors' appointment and also re-appointment "both" within 15 days from "next day" of Annual General Meeting (AGM)
121.	CSR-1	Event based	Filing registration's application by eligible companies for undertaking CSR activities
122.	CRA-2	Event based	Filing intimation by eligible companies for Cost Auditor's appointment (a) Within 30 days from "next day" of BoDs Or (b) Up to September 28 th whichever is earlier
123.	CRA-4	Event based	Filing Cost Audit Report (CAR) to central govt. by eligible companies in 30 days from "next day" of its receipt
124.	DIR-12	Event based	Filing intimation by eligible companies for CEO, CFOs and also CSs "all" appointments within 30 days from "next day" of Appointment / Resignation
125.	FC-2	Event based	Filing return by eligible foreign companies for alternations in documents within 30 days from "next day" of its alternation.
126.	IEPF-1	Event based	Filing statement by 100% companies for amount credited to Investor Education and Protection Fund (IEPF) within 30 days from "next day" of it's become due
127.	IEPF-4	Event based	Filing statement by 100% companies for shares transferred to Investor Education and Protection Fund (IEPF) within 30 days from "next day" of it's corporate action.



128.	MGT-3	Event based	Filing intimation by foreign companies for office address change in 30 days from “next day” of change
129.	MGT-6	Event based	Filing intimation by 100% companies for registered person’s name when he is not holding Beneficial Ownership (BO) interest in 30 days from “next day” of registration in shareholder register
130.	MGT-10	Event based	Filing return by 100% listed companies for changes in number of shares (a) Held by promoters Or (b) Held by top 10 shareholders within 15 days from “next day” of change’s date
131.	MGT-14	Event based	Filing resolutions and also agreements “both” by 100% companies within 30 days from “next day” of BoDs’ meeting
132.	MGT-15	Event based	Filing report by 100% Listed Companies for AGM within 30 days from “next day” of AGM’s conclusion date
133.	MR-1	Event based	Filing return by eligible companies within 60 days from “next day” of appointment, re-appointment against Managing Director (MD) / Whole Time Director (WTD) / manager
134.	NFRA-1	Event based	Filing intimation by NFRA eligible companies within 15 days from “next day” of appointment for Statutory Auditors’ appointment / re-appointment
135.	PAS-3	Event based	Filing return by 100% companies for allotment with register against private placement within 15 days from “next day” of allotment
136.	PAS-3	Event based	Filing return by 100% companies for allotment with register against non-private placement within 30 days from “next day” of allotment



6. *Under Special Economic Zone (SEZ) Act, 2005*

<i>S.No</i>	<i>Date of Event</i>	<i>Act</i>	<i>Application or Form or Challan</i>	<i>Period Ending on</i>	<i>Frequency</i>	<i>Type of Legal Obligations</i>
137.	Dec, 05th 2025	SEZ Act, 2005	----	Nov 2025	Monthly	Filing Progress Reports (PRs) by SEZ's units under Special Economic Zones (SEZ) Act, 2005
138.	Dec, 10th 2025	SEZ Act, 2005	SERF	Nov 2025	Monthly	Filing reports by SEZ's units under Special Economic Zones (SEZ) Act, 2005
139.	Dec, 30th 2025	SEZ Act, 2005	----	Nov 2025	Monthly	Filing SOFTEX by SEZ's units under Special Economic Zones (SEZ) Act, 2005



7. Under Software Technology Parks of India (STPI) Act, 2010

S.No	Date of Event	Act	Application or Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
140.	Dec, 07 th 2025	STPI Act, 2010	----	Nov 2025	Monthly	Filing Progress Reports (PRs) by STP units and also Non STP units "both" under Software Technology Parks of India (STPI) Act, 2010
141.	Dec, 10 th 2025	STPI Act, 2010	SERF	Nov 2025	Monthly	Filing reports by STP units under Software Technology Parks of India (STPI) Act, 2010
142.	Dec, 30 th 2025	STPI Act, 2010	----	Nov 2025	Monthly	Filing SOFTEX by STPI units under Software Technology Parks of India (STPI) Act, 2010



8(1) Under Labour Law Act (LLA), 1948 (Monthly/Half yearly)

S.No	Date of Event	Act	Form or Challan	Period Ending on	Frequency	Type of Legal Obligations
143.	Dec, 15 th 2025	LLA Act, 1948	EPF	Nov 2025	Monthly	Depositing Employee Provident Fund (EPF) Contribution by employers under Employee Provident Fund and Miscellaneous Provisions Act, 1952
144.	Dec, 15 th 2025	Provident Fund, 1952	ECR	Nov 2025	Monthly	Filing challan-cum-returns for PF
145.	Dec, 15 th 2025	ESI, 1948	ESI	Nov 2025	Monthly	Depositing contributions by employers
146.	Dec, 30 th 2025	LLA Act, 1948	----	Nov 2025	Monthly	Depositing Maharashtra Tax by professionals under Professions, Trades, Callings and Employments Act, 1975

8(2) Under Labour Law Act (LLA), 1948 (Event based)

S.No	Form or Challan	Frequency	Type of Legal Obligations
147.	5A	Event based	Filing intimation by eligible entities for changes under Employees Provident Fund Act, 1952 within 15 days from change
148.	MR	Event based	Filing intimation by eligible employers for gratuities under Payment of Gratuity Act, 1972 within 30 days



9. Under Institute of Chartered Accountant (ICAI) Act, 1949

S.No	Date of Event	Form	Period Ending on	Frequency	Type of Legal Obligation
149.	Dec, 31 st 2025	CPE Hours	Dec, 2025	Annually	Completing CPE Hours "and also" updating unstructured CPE hours respective details are available in ICAI journal at https://cpeapp.icai.org

10. Under Real Estate Regulatory Authority (RERA) Act, 2016 (Event based)

S.No	Form	Frequency	Type of Legal Obligations
150.	1	Event based	Filing Architect's certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016
151.	2	Event based	Filing Structural Engineer's certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016
152.	3	Event based	Filing CA's Certificate by eligible entities to RERA Authority for withdrawal of funds from RERA's designated bank accounts under RERA Act, 2016
153.	4	Event based	Filing Architect's certificate by eligible entities to RERA Authority for project's registrations under RERA Act, 2016



(B) Legal updates under Income Tax (IT) Act 1961

- 154. CBDT has announced Gross Direct Tax (GDT) collection for Financial Year ending on March 31, 2026 up to Nov 10, 2025 is INR 15.35 lakh crore as 2.15% higher than GDT for Financial Year ending on March 31, 2025**
- Vide Press release dated Nov 10, 2025
- 155. CBDT has launched 2nd Non-Intrusive Usage of Data to Guide & Enable (NUDGE) initiative to strengthen voluntary compliance for foreign assets**
- Vide Press release dated Nov 27, 2025 issue by CBDT
 - Vide Press release dated Nov 27, 2025 issue by Ministry of Finance
- 156. CBDT has allowed designated account under Capital Gains Account Scheme (CGAS) 1988 to Non-rural branches of 19 banks**
- Vide Notification no. 162/ 2025 dated Nov 19, 2025
- 157. CBDT has Published salient features on new Income-tax Act, 2025.**



158. *CBDT has Published on issues related to co-operative societies.*
159. *CBDT has Published on MSME tax benefits and incentives – part 1. “and also” part 2 “both”*
160. *CBDT has Published on e-filing.*
161. *CBDT has Published on revision of ITR filed on e-filing portal.*
162. *CBDT has Published on types of ITR.*
163. *CBDT has Published on how to correct Form 26QB.*
164. *CBDT has Published on TDS obligation for individuals - purchase of immovable property under section 194IA “and also” individuals - rent under section 194IB “both”*
165. *CBDT has Published on e-Verification Scheme, 2021.*
166. *CBDT has Published on tax collected at source (TCS).*



(C) Legal updates under Goods and Services Tax (GST) Act, 2017

167. CBIC has informed that revenue collection for Nov 2025 INR 1.70 lac crore (8.9 % higher than GST revenue in Nov 2024)

- Vide revenue report dated Dec 01, 2025.

168. GSTN has issued advisory for furnishing bank account details in accordance with Rule 10A of CGST Rules, 2017

- Vide Advisory dated Nov 20, 2025.

169. GSTN has issued advisory for simplified GST registration scheme

- Vide Advisory dated Nov 1, 2025.

170. GSTN has introduced import of goods details in Invoice Management System (IMS)

- Vide Advisory dated Oct 30 2025.
- Vide Detailed Advisory

171. GSTN has issued advisory for filing of pending returns “before” expiry of 3 years

- Vide Advisory dated Oct 29 2025.



(D) International Tax

172. CBDT has allowed for giving effect to outcome reached under Mutual Agreement Procedure (MAP) in cases when appeal is pending with Commissioner of income-tax (Appeals) [(Rule 44G(8) of the Income-tax Rules, 1962]

- **Vide read office memorandum dated Oct 27 2025.**

173. Organisation for Economic Co-operation & Development (OECD) has released update 2025 on Model Tax Convention

- **Vide read complete 2025 Update to the OECD Model Tax Convention (dated Nov 18 2025).**

174. Ministry of Finance (MoF) has announced amendment to India–Belgium Double Taxation Avoidance Agreement (DTAA)

- **Vide Notification No. 160 dated Nov 10, 2025.**

175. CBDT has notified tolerance limit under Transfer Pricing (TP) for computing Arm's Length Price (ALP) for year ending March 31, 2025 (Assessment Year (AY) 2025-26)

- **Vide Notification No. 157 dated Nov 06, 2025.**



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December – 2025

